



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

19 Golden Valley 0549 Ryegate K-12 Schools

0407 Ryegate K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	615,288.00	615,288.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,602.00	1,602.00	0.00	0.00	0.00	0.00
222X Educational Media Services	2,953.00	2,953.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	105,423.00	105,423.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	3,042.00	3,042.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	47,852.00	7,552.00	40,300.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	203,956.00	180,893.00	0.00	23,063.00	0.00	0.00
27XX Student Transportation Services	72,572.00	72,572.00	0.00	0.00	0.00	0.00
31XX Food Services	76,906.00	71,506.00	0.00	5,400.00	0.00	0.00
34XX Extracurricular - Activities	19,415.00	19,415.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	27,500.00	27,500.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,445.00	0.00	0.00	1,445.00	0.00	0.00
Totals	1,177,954.00	1,107,746.00	40,300.00	29,908.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,177,954.00					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A					<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0407 Ryegate K-12 Schools	Indirect/Direct	40,300.00 / 1,107,746.00		3.64%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0407 Ryegate K-12 Schools	0.0325	0.0330	0.0341	0.0325	3.64%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0407 Ryegate K-12 Schools	0.0325	0.0330	0.0341	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0407 Ryegate K-12 Schools	0.0325	0.0330	0.0341	0.0325	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0407 Ryegate K-12 Schools			3.20%	

Line F Average of LE's contained under one School System Code (SS)		<u>2017</u>	<u>SS Reclaasified Rate</u>
0549 Ryegate K-12 Schools	Your Preliminary Rate by School System (SS) is:	3.20%	
	This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

19 Golden Valley 0552 Lavina K-12 Schools

0411 Lavina K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	738,099.19	738,099.19	0.00	0.00	0.00	0.00
21XX Support Services - Students	20,381.88	20,381.88	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,612.00	6,612.00	0.00	0.00	0.00	0.00
222X Educational Media Services	27,229.10	27,229.10	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	60,937.58	60,937.58	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	99,810.58	99,810.58	0.00	0.00	0.00	0.00
25XX Support Services - Business	45,300.20	11,817.75	33,482.45	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	121,459.96	121,459.96	0.00	0.00	0.00	0.00
27XX Student Transportation Services	94,261.67	94,261.67	0.00	0.00	0.00	0.00
31XX Food Services	89,985.28	89,985.28	0.00	0.00	0.00	0.00
33XX Community Services	9,510.71	9,510.71	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	57,490.84	57,490.84	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,065.15	0.00	0.00	4,065.15	0.00	0.00
Totals	1,375,144.14	1,337,596.54	33,482.45	4,065.15	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,375,144.14					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



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	LE 0411 Lavina K-12 Schools	Indirect/Direct	33,482.45 / 1,337,596.54		2.50%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0411 Lavina K-12 Schools	0.0380	0.0358	0.0344	0.0334	2.50%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0411 Lavina K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0411 Lavina K-12 Schools	0.0380	0.0358	0.0344	0.0334	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0411 Lavina K-12 Schools				3.17%	

Line F Average of LE's contained under one School System Code (SS)		<u>2017</u>	<u>SS Reclaasified Rate</u>
0552 Lavina K-12 Schools	Your Preliminary Rate by School System (SS) is:	3.17%	
	This same rate is applied to both EL and HS in the same SS		

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